

O.³ The affidavit also provided that Ms. O.'s application was received in March of 2006, along with another application, but not Mr. O.'s.⁴

III. Discussion

In general, applications for PFDs must be received or postmarked between January 2 and March 31 of the dividend year.⁵ The only exceptions to the filing deadline allowed by law are for certain disabled people when their disability prevents timely filing, for certain children when their parents or guardians do not timely apply on their behalf, and for certain military members who were eligible for imminent danger or hostile fire pay during the application period.⁶ Mr. O. has not argued that he is a member of the armed forces or disabled; therefore, the filing deadline was absolute.

Until recently, there was a provision in 15 AAC 23.103(h)(3) that allowed somebody who had applied by mail to show other kinds of evidence, such as an affidavit, that they had actually mailed their PFD applications during the application period. That provision was repealed on January 1, 2006. Under the current regulations, even if it can be proved that a person did actually mail an application on time; the applicant must show one of the above kinds of evidence if the division does not have the original application on file. Although it is probable that Mr. O.'s 2006 application was actually deposited with proper postage in an official U.S. Postal Service mailbox, he did not obtain a receipt of mailing. Without such a receipt, the current regulations do not permit the division or the administrative law judge to grant Mr. O.'s 2006 PFD application.

IV. Conclusion

The 2006 PFD application of R. O. is denied because his 2006 PFD application on file with the division was submitted after the deadline and he did not meet the requirements of 15 AAC 23.103(h) with respect to his prior 2006 application. This decision does not affect his status as a resident or his eligibility for a 2007 PFD and future dividends.

³ Exh. 9.

⁴ Exh. 9.

⁵ AS 43.23.011(a); 15 AAC 23.103(a).

⁶ *Id.*; 15 AAC 23.133.

V. Order

IT IS HEREBY ORDERED that the decision of the Permanent Fund Dividend Division to deny the application of R. O. for a 2006 permanent fund dividend be AFFIRMED.

DATED this 9th day of November, 2007.

By: Signed
Rebecca L. Pauli
Administrative Law Judge

Adoption

This Order is issued under the authority of AS 43.05.010 and AS 44.17.010. The undersigned, on behalf of the Commissioner of Revenue and in accordance with AS 44.64.060, adopts this Decision and Order as the final administrative determination in this matter.

Judicial review of this decision may be obtained by filing an appeal in the Alaska Superior Court in accordance with Alaska Rule of Appellate Procedure 602(a)(2) within 30 days after the date of this decision.

DATED this 7th day of December 2007.

By: Signed
Signature
Rebecca L. Pauli
Name
Administrative Law Judge
Title

[This document has been modified to conform to technical standards for publication.]